

# Fountain Run Water District Depreciation Expense

Financial

01/01/2025 - 12/31/2025

| System No.                        | S | Description                  | Date In Service | Method / Conv. | Life    | Cost / Other Basis | Beg. Accum. Depreciation | Current Depreciation | Total Depreciation | Net Book Value |
|-----------------------------------|---|------------------------------|-----------------|----------------|---------|--------------------|--------------------------|----------------------|--------------------|----------------|
| 990, Pg 10 #1 - Water             |   |                              |                 |                |         |                    |                          |                      |                    |                |
| Communication Equipment           |   |                              |                 |                |         |                    |                          |                      |                    |                |
| 100                               |   | 3 Radios                     | 4/1/1999        | SL /N/A        | 5.0000  | 1,267.50           | 1,267.50                 | 0.00                 | 1,267.50           | 0.00           |
| 101                               |   | 40 Watt Mobile Radio         | 12/1/2003       | SL /N/A        | 5.0000  | 470.25             | 470.25                   | 0.00                 | 470.25             | 0.00           |
| 102                               |   | Telemetry System             | 7/1/2010        | SL /N/A        | 10.0000 | 88,096.57          | 88,096.57                | 0.00                 | 88,096.57          | 0.00           |
| 103                               |   | Telemetry System             | 4/1/2011        | SL /N/A        | 10.0000 | 2,201.25           | 2,201.25                 | 0.00                 | 2,201.25           | 0.00           |
| 202                               |   | COMPUTER & SCADA SYST        | 6/28/2019       | SL /N/A        | 10.0000 | 8,836.50           | 4,860.08                 | 883.65               | 5,743.73           | 3,092.77       |
| Subtotal: Communication Equipment |   |                              |                 |                |         | 100,872.07         | 96,895.65                | 883.65               | 97,779.30          | 3,092.77       |
| Less dispositions and exchanges:  |   |                              |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Communication Equipment  |   |                              |                 |                |         | 100,872.07         | 96,895.65                | 883.65               | 97,779.30          | 3,092.77       |
| Distribution Reservoirs           |   |                              |                 |                |         |                    |                          |                      |                    |                |
| 10                                |   | Distribution Reservoirs      | 1/1/1972        | SL /N/A        | 45.0000 | 138,506.21         | 114,731.16               | 13,850.00            | 128,581.16         | 9,925.05       |
| 11                                |   | Distribution Reservoir       | 1/1/1983        | SL /N/A        | 45.0000 | 1,500.00           | 1,262.31                 | 33.33                | 1,295.64           | 204.36         |
| 12                                |   | New Tank                     | 1/1/2010        | SL /N/A        | 45.0000 | 680,644.90         | 205,252.25               | 15,125.44            | 220,377.69         | 460,267.21     |
| 211                               |   | Tank Rehab Spring Street     | 8/5/2025        | SL /N/A        | 12.5000 | 195,680.00         | 0.00                     | 6,522.67             | 6,522.67           | 189,157.33     |
| Subtotal: Distribution Reservoirs |   |                              |                 |                |         | 1,016,331.11       | 321,245.72               | 35,531.44            | 356,777.16         | 659,553.95     |
| Less dispositions and exchanges:  |   |                              |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Distribution Reservoirs  |   |                              |                 |                |         | 1,016,331.11       | 321,245.72               | 35,531.44            | 356,777.16         | 659,553.95     |
| Hydrants                          |   |                              |                 |                |         |                    |                          |                      |                    |                |
| 81                                | D | Hydrants                     | 1/1/1972        | SL /N/A        | 50.0000 | 8,609.72           | 8,609.72                 | 0.00                 | 8,609.72           | 0.00           |
| 82                                |   | 5 Hydrants                   | 1/1/1997        | SL /N/A        | 50.0000 | 1,849.50           | 1,017.23                 | 36.99                | 1,054.22           | 795.28         |
| 83                                |   | 2 Hydrants                   | 1/1/2006        | SL /N/A        | 50.0000 | 830.00             | 299.00                   | 16.60                | 315.60             | 514.40         |
| 208                               |   | Hydrant @ CPC                | 12/20/2023      | SL /N/A        | 50.0000 | 3,500.00           | 70.00                    | 70.00                | 140.00             | 3,360.00       |
| 214                               |   | Replacement of 9 fire hydran | 6/30/2025       | SL /N/A        | 50.0000 | 81,097.89          | 0.00                     | 810.98               | 810.98             | 80,286.91      |
| Subtotal: Hydrants                |   |                              |                 |                |         | 95,887.11          | 9,995.95                 | 934.57               | 10,930.52          | 84,956.59      |
| Less dispositions and exchanges:  |   |                              |                 |                |         | 8,609.72           | 8,609.72                 | 0.00                 | 8,609.72           | 0.00           |
| Net for: Hydrants                 |   |                              |                 |                |         | 87,277.39          | 1,386.23                 | 934.57               | 2,320.80           | 84,956.59      |
| Intangibles                       |   |                              |                 |                |         |                    |                          |                      |                    |                |
| 6                                 |   | Miscellaneous Intangibles    | 1/1/1979        | SL /N/A        | 50.0000 | 50,000.00          | 50,000.00                | 0.00                 | 50,000.00          | 0.00           |
| Subtotal: Intangibles             |   |                              |                 |                |         | 50,000.00          | 50,000.00                | 0.00                 | 50,000.00          | 0.00           |
| Less dispositions and exchanges:  |   |                              |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Intangibles              |   |                              |                 |                |         | 50,000.00          | 50,000.00                | 0.00                 | 50,000.00          | 0.00           |
| Land                              |   |                              |                 |                |         |                    |                          |                      |                    |                |
| 1                                 |   | Land                         | 1/1/1979        | No Calc /N/    | 0.0000  | 1,177.68           | 0.00                     | 0.00                 | 0.00               | 1,177.68       |
| 2                                 |   | Recording Easements          | 1/1/1989        | No Calc /N/    | 0.0000  | 832.07             | 0.00                     | 0.00                 | 0.00               | 832.07         |
| 3                                 |   | Survey-Tank Site             | 1/1/2008        | No Calc /N/    | 0.0000  | 500.00             | 0.00                     | 0.00                 | 0.00               | 500.00         |
| 4                                 |   | Tank Site                    | 3/1/2009        | No Calc /N/    | 0.0000  | 5,500.00           | 0.00                     | 0.00                 | 0.00               | 5,500.00       |
| 5                                 |   | Preparing Easements          | 6/1/2009        | No Calc /N/    | 0.0000  | 318.44             | 0.00                     | 0.00                 | 0.00               | 318.44         |
| 139                               |   | Land behind office           | 6/16/2015       | No Calc /N/    | 0.0000  | 20,620.00          | 0.00                     | 0.00                 | 0.00               | 20,620.00      |
| Subtotal: Land                    |   |                              |                 |                |         | 28,948.19          | 0.00                     | 0.00                 | 0.00               | 28,948.19      |
| Less dispositions and exchanges:  |   |                              |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |

# Fountain Run Water District Depreciation Expense

Financial

01/01/2025 - 12/31/2025

| System No.            | S | Description        | Date In Service | Method / Conv. | Life    | Cost / Other Basis | Beg. Accum. Depreciation | Current Depreciation | Total Depreciation | Net Book Value |
|-----------------------|---|--------------------|-----------------|----------------|---------|--------------------|--------------------------|----------------------|--------------------|----------------|
| 990, Pg 10 #1 - Water |   |                    |                 |                |         |                    |                          |                      |                    |                |
| Net for: Land         |   |                    |                 |                |         | 28,948.19          | 0.00                     | 0.00                 | 0.00               | 28,948.19      |
| Meters                |   |                    |                 |                |         |                    |                          |                      |                    |                |
| 53                    |   | Meters             | 1/1/1972        | SL /N/A        | 40.0000 | 89,530.16          | 69,127.07                | 8,953.00             | 78,080.07          | 11,450.09      |
| 54                    |   | Meters             | 1/1/1994        | SL /N/A        | 40.0000 | 2,770.69           | 1,787.03                 | 69.27                | 1,856.30           | 914.39         |
| 55                    |   | Meters             | 1/1/1995        | SL /N/A        | 40.0000 | 1,370.12           | 856.44                   | 34.25                | 890.69             | 479.43         |
| 56                    |   | Meters             | 1/1/1996        | SL /N/A        | 40.0000 | 2,852.38           | 1,725.74                 | 71.31                | 1,797.05           | 1,055.33       |
| 57                    |   | Meters             | 1/1/1997        | SL /N/A        | 40.0000 | 4,677.50           | 2,730.36                 | 116.94               | 2,847.30           | 1,830.20       |
| 58                    |   | Meters             | 1/1/1998        | SL /N/A        | 40.0000 | 1,106.59           | 625.31                   | 27.66                | 652.97             | 453.62         |
| 59                    |   | Meters             | 1/1/1999        | SL /N/A        | 40.0000 | 2,668.36           | 1,454.32                 | 66.71                | 1,521.03           | 1,147.33       |
| 60                    |   | Meters             | 1/1/2000        | SL /N/A        | 40.0000 | 2,832.79           | 1,487.29                 | 70.82                | 1,558.11           | 1,274.68       |
| 61                    |   | Meters             | 1/1/2001        | SL /N/A        | 40.0000 | 3,980.45           | 2,010.13                 | 99.51                | 2,109.64           | 1,870.81       |
| 62                    |   | Meters             | 1/1/2002        | SL /N/A        | 40.0000 | 739.14             | 358.45                   | 18.48                | 376.93             | 362.21         |
| 63                    |   | 108 Meters M25     | 1/1/2003        | SL /N/A        | 40.0000 | 3,570.41           | 1,660.26                 | 89.26                | 1,749.52           | 1,820.89       |
| 64                    |   | 3 Meters M70       | 1/1/2003        | SL /N/A        | 40.0000 | 332.25             | 154.59                   | 8.31                 | 162.90             | 169.35         |
| 135                   |   | Meter Installation | 1/1/2003        | SL /N/A        | 40.0000 | 2,941.25           | 1,367.74                 | 73.53                | 1,441.27           | 1,499.98       |
| 65                    |   | Meters             | 1/1/2004        | SL /N/A        | 40.0000 | 1,105.58           | 492.07                   | 27.64                | 519.71             | 585.87         |
| 136                   |   | Meter Installation | 1/1/2004        | SL /N/A        | 40.0000 | 3,174.94           | 1,412.84                 | 79.37                | 1,492.21           | 1,682.73       |
| 66                    |   | Meters M25         | 1/1/2005        | SL /N/A        | 40.0000 | 2,150.46           | 1,451.57                 | 53.76                | 1,505.33           | 645.13         |
| 67                    |   | Meters M70         | 1/1/2005        | SL /N/A        | 40.0000 | 368.44             | 248.72                   | 9.21                 | 257.93             | 110.51         |
| 84                    |   | Meter Installation | 1/1/2005        | SL /N/A        | 40.0000 | 3,749.69           | 1,593.56                 | 93.74                | 1,687.30           | 2,062.39       |
| 68                    |   | 30 M25 Meters      | 1/1/2006        | SL /N/A        | 40.0000 | 1,088.60           | 691.25                   | 27.22                | 718.47             | 370.13         |
| 69                    |   | 2 M70 Meters       | 1/1/2006        | SL /N/A        | 40.0000 | 184.22             | 116.94                   | 4.61                 | 121.55             | 62.67          |
| 70                    |   | 60 T10 Meters      | 1/1/2006        | SL /N/A        | 40.0000 | 1,920.00           | 1,219.20                 | 48.00                | 1,267.20           | 652.80         |
| 71                    |   | 6 T10 Meters 1"    | 1/1/2006        | SL /N/A        | 40.0000 | 976.80             | 620.33                   | 24.42                | 644.75             | 332.05         |
| 72                    |   | 2 T10 Meters 2"    | 1/1/2006        | SL /N/A        | 40.0000 | 662.50             | 420.67                   | 16.56                | 437.23             | 225.27         |
| 85                    |   | Meter Installation | 1/1/2006        | SL /N/A        | 40.0000 | 2,451.19           | 992.69                   | 61.28                | 1,053.97           | 1,397.22       |
| 73                    |   | 70 T10 Meters      | 1/1/2007        | SL /N/A        | 40.0000 | 2,702.00           | 1,607.69                 | 67.55                | 1,675.24           | 1,026.76       |
| 74                    |   | 6 T10 Meters 1"    | 1/1/2007        | SL /N/A        | 40.0000 | 735.00             | 437.36                   | 18.38                | 455.74             | 279.26         |
| 86                    |   | Meter Installation | 1/1/2007        | SL /N/A        | 40.0000 | 3,752.15           | 1,444.52                 | 93.80                | 1,538.32           | 2,213.83       |
| 75                    |   | 50 T10 Meters      | 1/1/2008        | SL /N/A        | 40.0000 | 1,930.00           | 1,071.15                 | 48.25                | 1,119.40           | 810.60         |
| 137                   |   | Meter Installation | 1/1/2008        | SL /N/A        | 40.0000 | 2,053.93           | 749.71                   | 51.35                | 801.06             | 1,252.87       |
| 76                    |   | 4 Meters 2"        | 1/1/2009        | SL /N/A        | 40.0000 | 1,970.00           | 1,014.55                 | 49.25                | 1,063.80           | 906.20         |
| 87                    |   | Meter Installation | 1/1/2009        | SL /N/A        | 40.0000 | 3,497.78           | 1,206.74                 | 87.44                | 1,294.18           | 2,203.60       |
| 88                    |   | Meter Installation | 1/1/2009        | SL /N/A        | 40.0000 | 14,570.27          | 5,026.80                 | 364.26               | 5,391.06           | 9,179.21       |
| 77                    |   | Master Meter 2"    | 11/1/2009       | SL /N/A        | 40.0000 | 1,457.14           | 750.47                   | 36.43                | 786.90             | 670.24         |
| 78                    |   | Master Meter 3"    | 11/1/2009       | SL /N/A        | 40.0000 | 1,748.57           | 900.51                   | 43.71                | 944.22             | 804.35         |
| 89                    |   | Meter Installation | 1/1/2010        | SL /N/A        | 40.0000 | 2,734.73           | 888.77                   | 68.37                | 957.14             | 1,777.59       |
| 79                    |   | 50 Meters          | 8/1/2010        | SL /N/A        | 40.0000 | 1,930.00           | 916.75                   | 48.25                | 965.00             | 965.00         |
| 90                    |   | Meter Installation | 1/1/2011        | SL /N/A        | 40.0000 | 1,831.44           | 558.62                   | 45.79                | 604.41             | 1,227.03       |
| 91                    |   | Meter Installation | 1/1/2013        | SL /N/A        | 40.0000 | 238.00             | 63.07                    | 5.95                 | 69.02              | 168.98         |
| 92                    |   | Meter Installation | 1/1/2014        | SL /N/A        | 40.0000 | 1,365.17           | 334.46                   | 34.13                | 368.59             | 996.58         |
| 80                    |   | 30 Meters          | 8/1/2014        | SL /N/A        | 40.0000 | 1,395.00           | 439.46                   | 34.88                | 474.34             | 920.66         |
| 141                   |   | 2 Meters Installs  | 7/1/2015        | SL /N/A        | 40.0000 | 950.00             | 213.75                   | 23.75                | 237.50             | 712.50         |
| 142                   |   | 6 meter installs   | 6/1/2016        | SL /N/A        | 40.0000 | 2,850.00           | 589.00                   | 71.25                | 660.25             | 2,189.75       |
| 201                   |   | 6 New Meters       | 7/1/2018        | SL /N/A        | 40.0000 | 3,450.00           | 560.63                   | 86.25                | 646.88             | 2,803.12       |
| 203                   |   | 1 New Meter        | 7/1/2019        | SL /N/A        | 40.0000 | 575.00             | 79.09                    | 14.38                | 93.47              | 481.53         |
| 204                   |   | 3 New Meters       | 6/30/2020       | SL /N/A        | 40.0000 | 1,725.00           | 194.09                   | 43.13                | 237.22             | 1,487.78       |

# Fountain Run Water District Depreciation Expense

Financial

01/01/2025 - 12/31/2025

| System No.                       | S | Description                  | Date In Service | Method / Conv. | Life    | Cost / Other Basis | Beg. Accum. Depreciation | Current Depreciation | Total Depreciation | Net Book Value |
|----------------------------------|---|------------------------------|-----------------|----------------|---------|--------------------|--------------------------|----------------------|--------------------|----------------|
| 990, Pg 10 #1 - Water            |   |                              |                 |                |         |                    |                          |                      |                    |                |
| Meters                           |   |                              |                 |                |         |                    |                          |                      |                    |                |
| 205                              |   | 6 New Meters & Installation  | 6/30/2021       | SL /N/A        | 40.0000 | 4,956.58           | 433.69                   | 123.91               | 557.60             | 4,398.98       |
| 206                              |   | 4 New meters including 2" at | 7/1/2022        | SL /N/A        | 40.0000 | 4,794.79           | 299.68                   | 119.87               | 419.55             | 4,375.24       |
| 207                              |   | 1" Meter for CPC             | 12/20/2023      | SL /N/A        | 40.0000 | 1,124.53           | 28.11                    | 28.11                | 56.22              | 1,068.31       |
| 213                              |   | 2 2" meters for chicken hous | 6/30/2025       | SL /N/A        | 40.0000 | 6,132.46           | 0.00                     | 76.66                | 76.66              | 6,055.80       |
| Subtotal: Meters                 |   |                              |                 |                |         | 207,674.05         | 114,413.24               | 11,829.96            | 126,243.20         | 81,430.85      |
| Less dispositions and exchanges: |   |                              |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Meters                  |   |                              |                 |                |         | 207,674.05         | 114,413.24               | 11,829.96            | 126,243.20         | 81,430.85      |
| Misc Equip                       |   |                              |                 |                |         |                    |                          |                      |                    |                |
| 128                              |   | Misc Equipment               | 1/1/1985        | SL /N/A        | 5.0000  | 657.00             | 657.00                   | 0.00                 | 657.00             | 0.00           |
| 129                              |   | Water Line Pressure Tester   | 2/1/1994        | SL /N/A        | 5.0000  | 433.00             | 433.00                   | 0.00                 | 433.00             | 0.00           |
| 130                              |   | Water Line Pressure Tester & | 1/1/2003        | SL /N/A        | 5.0000  | 471.66             | 471.66                   | 0.00                 | 471.66             | 0.00           |
| 138                              |   | Pressure Tester              | 1/1/2004        | SL /N/A        | 5.0000  | 500.00             | 500.00                   | 0.00                 | 500.00             | 0.00           |
| 131                              |   | Pressure Tester              | 1/1/2005        | SL /N/A        | 5.0000  | 419.00             | 419.00                   | 0.00                 | 419.00             | 0.00           |
| 132                              |   | Pressure Recorder            | 5/1/2008        | SL /N/A        | 5.0000  | 552.00             | 552.00                   | 0.00                 | 552.00             | 0.00           |
| 133                              |   | Dickson Pressure Logger      | 10/1/2009       | SL /N/A        | 5.0000  | 509.75             | 509.75                   | 0.00                 | 509.75             | 0.00           |
| 134                              |   | Aquascscope                  | 9/1/2012        | SL /N/A        | 5.0000  | 450.00             | 450.00                   | 0.00                 | 450.00             | 0.00           |
| 210                              |   | GPR LOCATOR-GUIDELINE        | 10/24/2024      | SL /N/A        | 7.0000  | 18,750.00          | 446.43                   | 2,678.57             | 3,125.00           | 15,625.00      |
| Subtotal: Misc Equip             |   |                              |                 |                |         | 22,742.41          | 4,438.84                 | 2,678.57             | 7,117.41           | 15,625.00      |
| Less dispositions and exchanges: |   |                              |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Misc Equip              |   |                              |                 |                |         | 22,742.41          | 4,438.84                 | 2,678.57             | 7,117.41           | 15,625.00      |
| Office Equipment                 |   |                              |                 |                |         |                    |                          |                      |                    |                |
| 104                              |   | Office Equipment             | 1/1/1972        | SL /N/A        | 5.0000  | 289.09             | 289.09                   | 0.00                 | 289.09             | 0.00           |
| 105                              |   | Air Conditioner              | 1/1/1988        | SL /N/A        | 5.0000  | 489.98             | 489.98                   | 0.00                 | 489.98             | 0.00           |
| 106                              |   | Sharp Copier                 | 1/1/1995        | SL /N/A        | 5.0000  | 1,795.00           | 1,795.00                 | 0.00                 | 1,795.00           | 0.00           |
| 107                              |   | Kenmore Vacuum               | 1/1/2001        | SL /N/A        | 5.0000  | 113.99             | 113.99                   | 0.00                 | 113.99             | 0.00           |
| 108                              |   | Cannon Copier                | 1/1/2006        | SL /N/A        | 5.0000  | 463.60             | 463.60                   | 0.00                 | 463.60             | 0.00           |
| 109                              |   | Refrigerator                 | 7/1/2010        | SL /N/A        | 5.0000  | 310.00             | 310.00                   | 0.00                 | 310.00             | 0.00           |
| 110                              |   | 2 Chairs& Filing Cabinet     | 4/1/2012        | SL /N/A        | 5.0000  | 200.00             | 200.00                   | 0.00                 | 200.00             | 0.00           |
| 111                              |   | Desk                         | 9/1/2012        | SL /N/A        | 5.0000  | 142.93             | 142.93                   | 0.00                 | 142.93             | 0.00           |
| 112                              |   | HP Copier                    | 1/1/2013        | SL /N/A        | 5.0000  | 269.99             | 269.99                   | 0.00                 | 269.99             | 0.00           |
| 113                              |   | 2 Dell OptiPlex 3010         | 3/1/2014        | SL /N/A        | 5.0000  | 4,190.80           | 4,190.80                 | 0.00                 | 4,190.80           | 0.00           |
| Subtotal: Office Equipment       |   |                              |                 |                |         | 8,265.38           | 8,265.38                 | 0.00                 | 8,265.38           | 0.00           |
| Less dispositions and exchanges: |   |                              |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Office Equipment        |   |                              |                 |                |         | 8,265.38           | 8,265.38                 | 0.00                 | 8,265.38           | 0.00           |
| Pumping Equipment                |   |                              |                 |                |         |                    |                          |                      |                    |                |
| 9                                |   | Pumping Equipment            | 9/1/2010        | SL /N/A        | 7.0000  | 99,326.27          | 99,326.27                | 0.00                 | 99,326.27          | 0.00           |
| Subtotal: Pumping Equipment      |   |                              |                 |                |         | 99,326.27          | 99,326.27                | 0.00                 | 99,326.27          | 0.00           |
| Less dispositions and exchanges: |   |                              |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Pumping Equipment       |   |                              |                 |                |         | 99,326.27          | 99,326.27                | 0.00                 | 99,326.27          | 0.00           |
| Services                         |   |                              |                 |                |         |                    |                          |                      |                    |                |

# Fountain Run Water District Depreciation Expense

Sorted: General - tax link

Financial

01/01/2025 - 12/31/2025

| System No.                          | S | Description                | Date In Service | Method / Conv. | Life    | Cost / Other Basis | Beg. Accum. Depreciation | Current Depreciation | Total Depreciation | Net Book Value   |
|-------------------------------------|---|----------------------------|-----------------|----------------|---------|--------------------|--------------------------|----------------------|--------------------|------------------|
| 990, Pg 10 #1 - Water               |   |                            |                 |                |         |                    |                          |                      |                    |                  |
| Services                            |   |                            |                 |                |         |                    |                          |                      |                    |                  |
| 13                                  |   | Services                   | 1/1/1972        | SL /N/A        | 50.0000 | 23,410.90          | 23,410.90                | 0.00                 | 23,410.90          | 0.00             |
| 14                                  |   | Road Bore, pipe, etc       | 1/1/1994        | SL /N/A        | 50.0000 | 2,203.60           | 1,344.14                 | 44.07                | 1,388.21           | 815.39           |
| 15                                  |   | Road Bores                 | 1/1/1995        | SL /N/A        | 50.0000 | 897.65             | 529.53                   | 17.95                | 547.48             | 350.17           |
| 16                                  |   | Road Bores & Services      | 1/1/1996        | SL /N/A        | 50.0000 | 414.64             | 236.27                   | 8.29                 | 244.56             | 170.08           |
| 17                                  |   | Services                   | 1/1/1997        | SL /N/A        | 50.0000 | 1,418.81           | 780.45                   | 28.38                | 808.83             | 609.98           |
| 18                                  |   | Services                   | 1/1/2001        | SL /N/A        | 50.0000 | 1,490.99           | 700.77                   | 29.82                | 730.59             | 760.40           |
| 19                                  |   | Services                   | 1/1/2002        | SL /N/A        | 50.0000 | 234.12             | 105.30                   | 4.68                 | 109.98             | 124.14           |
| 20                                  |   | Services                   | 1/1/2003        | SL /N/A        | 50.0000 | 827.78             | 356.04                   | 16.56                | 372.60             | 455.18           |
| 21                                  |   | Services                   | 1/1/2004        | SL /N/A        | 50.0000 | 1,039.70           | 426.38                   | 20.79                | 447.17             | 592.53           |
| 22                                  |   | Services                   | 1/1/2006        | SL /N/A        | 50.0000 | 1,858.06           | 687.46                   | 37.16                | 724.62             | 1,133.44         |
| 23                                  |   | Services                   | 1/1/2007        | SL /N/A        | 50.0000 | 683.43             | 239.22                   | 13.67                | 252.89             | 430.54           |
| 24                                  |   | Services                   | 1/1/2010        | SL /N/A        | 50.0000 | 2,571.30           | 745.74                   | 51.43                | 797.17             | 1,774.13         |
| 25                                  |   | Services                   | 1/1/2011        | SL /N/A        | 50.0000 | 684.67             | 184.85                   | 13.69                | 198.54             | 486.13           |
| 26                                  |   | Services                   | 1/1/2013        | SL /N/A        | 50.0000 | 255.71             | 58.76                    | 5.11                 | 63.87              | 191.84           |
| 27                                  |   | Services                   | 1/1/2014        | SL /N/A        | 50.0000 | 646.60             | 135.77                   | 12.93                | 148.70             | 497.90           |
| Subtotal: Services                  |   |                            |                 |                |         | <b>38,637.96</b>   | <b>29,941.58</b>         | <b>304.53</b>        | <b>30,246.11</b>   | <b>8,391.85</b>  |
| Less dispositions and exchanges:    |   |                            |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00             |
| Net for: Services                   |   |                            |                 |                |         | <b>38,637.96</b>   | <b>29,941.58</b>         | <b>304.53</b>        | <b>30,246.11</b>   | <b>8,391.85</b>  |
| Structures & Improvements           |   |                            |                 |                |         |                    |                          |                      |                    |                  |
| 7                                   |   | Structures & Improvements  | 1/1/1979        | SL /N/A        | 37.5000 | 52,740.88          | 52,740.88                | 0.00                 | 52,740.88          | 0.00             |
| 93                                  |   | Building                   | 1/1/1985        | SL /N/A        | 37.5000 | 7,000.00           | 7,000.00                 | 0.00                 | 7,000.00           | 0.00             |
| 94                                  |   | Improvements               | 1/1/1986        | SL /N/A        | 37.5000 | 1,492.60           | 1,492.60                 | 0.00                 | 1,492.60           | 0.00             |
| 96                                  |   | Metal Building             | 6/8/1994        | SL /N/A        | 37.5000 | 4,986.00           | 3,274.14                 | 132.96               | 3,407.10           | 1,578.90         |
| 95                                  |   | Improvements               | 1/1/1997        | SL /N/A        | 37.5000 | 5,914.97           | 4,712.26                 | 157.73               | 4,869.99           | 1,044.98         |
| 97                                  |   | Roof Office Building       | 1/1/1997        | SL /N/A        | 37.5000 | 3,388.00           | 2,563.61                 | 90.35                | 2,653.96           | 734.04           |
| 98                                  |   | Pavement                   | 5/1/2003        | SL /N/A        | 20.0000 | 1,960.00           | 1,960.00                 | 0.00                 | 1,960.00           | 0.00             |
| 8                                   |   | Pump Station 98            | 9/1/2010        | SL /N/A        | 37.5000 | 36,235.10          | 12,199.19                | 966.27               | 13,165.46          | 23,069.64        |
| Subtotal: Structures & Improvements |   |                            |                 |                |         | <b>113,717.55</b>  | <b>85,942.68</b>         | <b>1,347.31</b>      | <b>87,289.99</b>   | <b>26,427.56</b> |
| Less dispositions and exchanges:    |   |                            |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00             |
| Net for: Structures & Improvements  |   |                            |                 |                |         | <b>113,717.55</b>  | <b>85,942.68</b>         | <b>1,347.31</b>      | <b>87,289.99</b>   | <b>26,427.56</b> |
| Tools & Equipment                   |   |                            |                 |                |         |                    |                          |                      |                    |                  |
| 114                                 |   | Tools                      | 1/1/1997        | SL /N/A        | 5.0000  | 929.13             | 929.13                   | 0.00                 | 929.13             | 0.00             |
| 115                                 |   | Boring Machine             | 6/1/1997        | SL /N/A        | 5.0000  | 2,481.00           | 2,481.00                 | 0.00                 | 2,481.00           | 0.00             |
| 116                                 |   | Tools & Equipment          | 1/1/2001        | SL /N/A        | 5.0000  | 782.47             | 782.47                   | 0.00                 | 782.47             | 0.00             |
| 117                                 |   | 4 Push Rods                | 7/1/2001        | SL /N/A        | 5.0000  | 405.72             | 405.72                   | 0.00                 | 405.72             | 0.00             |
| 118                                 |   | FS Trimmer                 | 3/1/2004        | SL /N/A        | 5.0000  | 199.95             | 199.95                   | 0.00                 | 199.95             | 0.00             |
| 119                                 |   | Tsurum 5.5 HP Trash Pump   | 3/1/2004        | SL /N/A        | 5.0000  | 991.11             | 991.11                   | 0.00                 | 991.11             | 0.00             |
| 120                                 |   | Plastic Pipe Shut off Tool | 3/1/2004        | SL /N/A        | 5.0000  | 201.00             | 201.00                   | 0.00                 | 201.00             | 0.00             |
| 121                                 |   | Bildge Pump                | 3/1/2004        | SL /N/A        | 5.0000  | 59.00              | 59.00                    | 0.00                 | 59.00              | 0.00             |
| 122                                 |   | Pressure Washer            | 2/1/2008        | SL /N/A        | 5.0000  | 275.95             | 275.95                   | 0.00                 | 275.95             | 0.00             |
| 125                                 |   | Husquavarna Tiller         | 3/1/2009        | SL /N/A        | 5.0000  | 699.00             | 699.00                   | 0.00                 | 699.00             | 0.00             |
| 123                                 |   | Ratchet Wrench             | 10/1/2009       | SL /N/A        | 5.0000  | 133.24             | 133.24                   | 0.00                 | 133.24             | 0.00             |
| 124                                 |   | Tile Probe                 | 10/1/2009       | SL /N/A        | 5.0000  | 25.53              | 25.53                    | 0.00                 | 25.53              | 0.00             |

# Fountain Run Water District Depreciation Expense

Financial

01/01/2025 - 12/31/2025

| System No.                       | S | Description                    | Date In Service | Method / Conv. | Life    | Cost / Other Basis | Beg. Accum. Depreciation | Current Depreciation | Total Depreciation | Net Book Value |
|----------------------------------|---|--------------------------------|-----------------|----------------|---------|--------------------|--------------------------|----------------------|--------------------|----------------|
| 990, Pg 10 #1 - Water            |   |                                |                 |                |         |                    |                          |                      |                    |                |
| Tools & Equipment                |   |                                |                 |                |         |                    |                          |                      |                    |                |
| 126                              |   | Rock Rake                      | 10/1/2010       | SL /N/A        | 5.0000  | 400.00             | 400.00                   | 0.00                 | 400.00             | 0.00           |
| 127                              |   | Truck Tool Boxes               | 11/1/2011       | SL /N/A        | 5.0000  | 800.23             | 800.23                   | 0.00                 | 800.23             | 0.00           |
| Subtotal: Tools & Equipment      |   |                                |                 |                |         | 8,383.33           | 8,383.33                 | 0.00                 | 8,383.33           | 0.00           |
| Less dispositions and exchanges: |   |                                |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Tools & Equipment       |   |                                |                 |                |         | 8,383.33           | 8,383.33                 | 0.00                 | 8,383.33           | 0.00           |
| Transmission Mains               |   |                                |                 |                |         |                    |                          |                      |                    |                |
| 28                               |   | Mains                          | 1/1/1972        | SL /N/A        | 62.5000 | 395,351.37         | 267,995.67               | 6,325.62             | 274,321.29         | 121,030.08     |
| 29                               |   | Main-1.2 MI Capital Hill Rd    | 1/1/1994        | SL /N/A        | 62.5000 | 8,036.85           | 4,645.37                 | 128.59               | 4,773.96           | 3,262.89       |
| 30                               |   | Main-Wheeler Rd                | 1/1/1995        | SL /N/A        | 62.5000 | 4,430.90           | 2,472.45                 | 70.89                | 2,543.34           | 1,887.56       |
| 31                               |   | Main-Capital Hill Rd           | 1/1/1995        | SL /N/A        | 62.5000 | 3,430.81           | 1,914.45                 | 54.89                | 1,969.34           | 1,461.47       |
| 32                               |   | Main-Wheeler Rd Ext            | 1/1/1996        | SL /N/A        | 62.5000 | 2,289.73           | 1,231.82                 | 36.64                | 1,268.46           | 1,021.27       |
| 33                               |   | Main-Hwy 100 ext               | 1/1/1997        | SL /N/A        | 62.5000 | 2,898.00           | 1,501.18                 | 46.37                | 1,547.55           | 1,350.45       |
| 34                               |   | Main-Al Murphy Rd              | 1/1/1999        | SL /N/A        | 62.5000 | 5,094.78           | 2,435.41                 | 81.52                | 2,516.93           | 2,577.85       |
| 35                               |   | Main-Mt Zion Rd                | 1/1/2000        | SL /N/A        | 62.5000 | 7,027.48           | 3,218.59                 | 112.44               | 3,331.03           | 3,696.45       |
| 36                               |   | Main-Dunns Ford Rd Survey      | 1/1/2001        | SL /N/A        | 62.5000 | 5,200.00           | 2,277.60                 | 83.20                | 2,360.80           | 2,839.20       |
| 37                               |   | Main-Dunns Ford Rd Survey      | 1/1/2001        | SL /N/A        | 62.5000 | 8,887.57           | 3,892.73                 | 142.20               | 4,034.93           | 4,852.64       |
| 38                               |   | Main-Spring Creek Rd           | 1/1/2004        | SL /N/A        | 62.5000 | 9,757.97           | 3,688.54                 | 156.13               | 3,844.67           | 5,913.30       |
| 39                               |   | Engineering Fees Hughes & I    | 1/1/2005        | SL /N/A        | 62.5000 | 2,800.00           | 946.40                   | 44.80                | 991.20             | 1,808.80       |
| 40                               |   | Main-Downing Rd                | 1/1/2006        | SL /N/A        | 62.5000 | 7,539.03           | 2,548.15                 | 120.62               | 2,668.77           | 4,870.26       |
| 41                               |   | Main-Bare Foot                 | 1/1/2006        | SL /N/A        | 62.5000 | 4,431.80           | 1,498.00                 | 70.91                | 1,568.91           | 2,862.89       |
| 42                               |   | Main-Cherokee                  | 1/1/2006        | SL /N/A        | 62.5000 | 1,867.40           | 631.13                   | 29.88                | 661.01             | 1,206.39       |
| 43                               |   | Main-Hughes Rd                 | 1/1/2006        | SL /N/A        | 62.5000 | 14,329.33          | 4,843.25                 | 229.27               | 5,072.52           | 9,256.81       |
| 44                               |   | Main- White Oak Ridge          | 1/1/2007        | SL /N/A        | 62.5000 | 9,641.10           | 3,065.87                 | 154.26               | 3,220.13           | 6,420.97       |
| 45                               |   | Main-Lebanon Church Rd         | 4/1/2008        | SL /N/A        | 62.5000 | 14,351.91          | 4,276.88                 | 229.63               | 4,506.51           | 9,845.40       |
| 46                               |   | Main-Wheeler Rd                | 3/1/2009        | SL /N/A        | 62.5000 | 6,736.94           | 1,872.87                 | 107.79               | 1,980.66           | 4,756.28       |
| 47                               |   | Main-Barefoot Park             | 6/1/2009        | SL /N/A        | 62.5000 | 4,437.29           | 1,233.62                 | 71.00                | 1,304.62           | 3,132.67       |
| 48                               |   | Main-Argel Veach Rd            | 10/1/2009       | SL /N/A        | 62.5000 | 6,102.14           | 1,696.39                 | 97.63                | 1,794.02           | 4,308.12       |
| 49                               |   | Main-Jone Scott Rd             | 2/1/2010        | SL /N/A        | 62.5000 | 20,537.75          | 5,298.74                 | 328.60               | 5,627.34           | 14,910.41      |
| 51                               |   | Main-Alley Murphy Rd           | 9/1/2010        | SL /N/A        | 62.5000 | 284,926.63         | 73,511.13                | 4,558.83             | 78,069.96          | 206,856.67     |
| 52                               |   | Main-Jenkins Rd                | 1/1/2011        | SL /N/A        | 62.5000 | 7,922.85           | 1,885.69                 | 126.77               | 2,012.46           | 5,910.39       |
| 50                               |   | Main-Capital Hill Rd           | 9/1/2013        | SL /N/A        | 62.5000 | 19,964.36          | 5,150.83                 | 319.43               | 5,470.26           | 14,494.10      |
| 209                              |   | Water lines at CPC             | 12/20/2023      | SL /N/A        | 62.5000 | 5,270.00           | 84.32                    | 84.32                | 168.64             | 5,101.36       |
| 212                              |   | 4" line extension for Agrisour | 6/30/2025       | SL /N/A        | 62.5000 | 11,757.72          | 0.00                     | 94.06                | 94.06              | 11,663.66      |
| Subtotal: Transmission Mains     |   |                                |                 |                |         | 875,021.71         | 403,817.08               | 13,906.29            | 417,723.37         | 457,298.34     |
| Less dispositions and exchanges: |   |                                |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Transmission Mains      |   |                                |                 |                |         | 875,021.71         | 403,817.08               | 13,906.29            | 417,723.37         | 457,298.34     |
| Vehicles                         |   |                                |                 |                |         |                    |                          |                      |                    |                |
| 99                               |   | 2011 Ford F150                 | 10/1/2011       | SL /N/A        | 5.0000  | 18,513.00          | 18,513.00                | 0.00                 | 18,513.00          | 0.00           |
| 140                              |   | 2012 Chevy Colorado            | 9/1/2015        | SL /N/A        | 7.0000  | 8,000.00           | 8,000.00                 | 0.00                 | 8,000.00           | 0.00           |
| Subtotal: Vehicles               |   |                                |                 |                |         | 26,513.00          | 26,513.00                | 0.00                 | 26,513.00          | 0.00           |
| Less dispositions and exchanges: |   |                                |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Vehicles                |   |                                |                 |                |         | 26,513.00          | 26,513.00                | 0.00                 | 26,513.00          | 0.00           |

Fountain Run Water District  
Depreciation Expense

Financial

01/01/2025 - 12/31/2025

| System No.                       | S | Description | Date In Service | Method / Conv. | Life | Cost / Other Basis | Beg. Accum. Depreciation | Current Depreciation | Total Depreciation | Net Book Value |
|----------------------------------|---|-------------|-----------------|----------------|------|--------------------|--------------------------|----------------------|--------------------|----------------|
| Subtotal: 990, Pg 10 #1 - Water  |   |             |                 |                |      | 2,692,320.14       | 1,259,178.72             | 67,416.32            | 1,326,595.04       | 1,365,725.10   |
| Less dispositions and exchanges: |   |             |                 |                |      | 8,609.72           | 8,609.72                 | 0.00                 | 8,609.72           | 0.00           |
| Net for: 990, Pg 10 #1 - Water   |   |             |                 |                |      | 2,683,710.42       | 1,250,569.00             | 67,416.32            | 1,317,985.32       | 1,365,725.10   |

# Fountain Run Water District Depreciation Expense

Financial

01/01/2025 - 12/31/2025

| System No.                          | S | Description               | Date In Service | Method / Conv. | Life    | Cost / Other Basis | Beg. Accum. Depreciation | Current Depreciation | Total Depreciation | Net Book Value    |
|-------------------------------------|---|---------------------------|-----------------|----------------|---------|--------------------|--------------------------|----------------------|--------------------|-------------------|
| 990, Pg 10 #2 - Sewer               |   |                           |                 |                |         |                    |                          |                      |                    |                   |
| Collection Sewers-Force             |   |                           |                 |                |         |                    |                          |                      |                    |                   |
| 146                                 |   | Collection Sewers-Force   | 1/1/1986        | SL /N/A        | 50.0000 | 36,559.47          | 28,150.81                | 731.19               | 28,882.00          | 7,677.47          |
| 147                                 |   | Collection Sewers-Force   | 1/1/1987        | SL /N/A        | 50.0000 | 184.93             | 138.75                   | 3.70                 | 142.45             | 42.48             |
| 148                                 |   | Collection Sewers-Force   | 1/1/2008        | SL /N/A        | 50.0000 | 14,831.97          | 4,894.56                 | 296.64               | 5,191.20           | 9,640.77          |
| Subtotal: Collection Sewers-Force   |   |                           |                 |                |         | <b>51,576.37</b>   | <b>33,184.12</b>         | <b>1,031.53</b>      | <b>34,215.65</b>   | <b>17,360.72</b>  |
| Less dispositions and exchanges:    |   |                           |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00              |
| Net for: Collection Sewers-Force    |   |                           |                 |                |         | <b>51,576.37</b>   | <b>33,184.12</b>         | <b>1,031.53</b>      | <b>34,215.65</b>   | <b>17,360.72</b>  |
| Collection Sewers-Gravity           |   |                           |                 |                |         |                    |                          |                      |                    |                   |
| 149                                 |   | Collection Sewers-Gravity | 1/1/1986        | SL /N/A        | 50.0000 | 406,513.95         | 313,015.78               | 8,130.28             | 321,146.06         | 85,367.89         |
| 150                                 |   | Collection Sewers-Gravity | 1/1/1987        | SL /N/A        | 50.0000 | 3,526.72           | 2,645.14                 | 70.53                | 2,715.67           | 811.05            |
| 151                                 |   | 8" Gate Valve             | 11/1/2005       | SL /N/A        | 50.0000 | 470.00             | 183.30                   | 9.40                 | 192.70             | 277.30            |
| 152                                 |   | Collection Sewers-Gravity | 1/1/2008        | SL /N/A        | 50.0000 | 7,257.86           | 2,395.14                 | 145.16               | 2,540.30           | 4,717.56          |
| 198                                 |   | Gravity Sewer-925 feet    | 12/6/2016       | SL /N/A        | 50.0000 | 60,321.86          | 9,752.06                 | 1,206.44             | 10,958.50          | 49,363.36         |
| Subtotal: Collection Sewers-Gravity |   |                           |                 |                |         | <b>478,090.39</b>  | <b>327,991.42</b>        | <b>9,561.81</b>      | <b>337,553.23</b>  | <b>140,537.16</b> |
| Less dispositions and exchanges:    |   |                           |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00              |
| Net for: Collection Sewers-Gravity  |   |                           |                 |                |         | <b>478,090.39</b>  | <b>327,991.42</b>        | <b>9,561.81</b>      | <b>337,553.23</b>  | <b>140,537.16</b> |
| Land                                |   |                           |                 |                |         |                    |                          |                      |                    |                   |
| 196                                 |   | Land and Land Rights      | 1/1/1986        | No Calc /N/    | 0.0000  | 52,433.00          | 0.00                     | 0.00                 | 0.00               | 52,433.00         |
| Subtotal: Land                      |   |                           |                 |                |         | <b>52,433.00</b>   | <b>0.00</b>              | <b>0.00</b>          | <b>0.00</b>        | <b>52,433.00</b>  |
| Less dispositions and exchanges:    |   |                           |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00              |
| Net for: Land                       |   |                           |                 |                |         | <b>52,433.00</b>   | <b>0.00</b>              | <b>0.00</b>          | <b>0.00</b>        | <b>52,433.00</b>  |
| Office Equipment                    |   |                           |                 |                |         |                    |                          |                      |                    |                   |
| 187                                 |   | Furniture & Equipment     | 1/1/1985        | SL /N/A        | 10.0000 | 2,027.88           | 2,027.88                 | 0.00                 | 2,027.88           | 0.00              |
| 188                                 |   | Fax Machine               | 12/1/2006       | SL /N/A        | 10.0000 | 84.67              | 84.67                    | 0.00                 | 84.67              | 0.00              |
| Subtotal: Office Equipment          |   |                           |                 |                |         | <b>2,112.55</b>    | <b>2,112.55</b>          | <b>0.00</b>          | <b>2,112.55</b>    | <b>0.00</b>       |
| Less dispositions and exchanges:    |   |                           |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00              |
| Net for: Office Equipment           |   |                           |                 |                |         | <b>2,112.55</b>    | <b>2,112.55</b>          | <b>0.00</b>          | <b>2,112.55</b>    | <b>0.00</b>       |
| Other Treat. & Disposal             |   |                           |                 |                |         |                    |                          |                      |                    |                   |
| 185                                 |   | Rock Absorption Site      | 1/1/1985        | SL /N/A        | 50.0000 | 100.00             | 77.00                    | 2.00                 | 79.00              | 21.00             |
| 184                                 |   | Absorption Sites          | 1/1/1986        | SL /N/A        | 50.0000 | 772,758.01         | 602,751.24               | 15,455.16            | 618,206.40         | 154,551.61        |
| 186                                 |   | Absorption Sites          | 1/1/1987        | SL /N/A        | 50.0000 | 3,899.03           | 2,924.25                 | 77.98                | 3,002.23           | 896.80            |
| Subtotal: Other Treat. & Disposal   |   |                           |                 |                |         | <b>776,757.04</b>  | <b>605,752.49</b>        | <b>15,535.14</b>     | <b>621,287.63</b>  | <b>155,469.41</b> |
| Less dispositions and exchanges:    |   |                           |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00              |
| Net for: Other Treat. & Disposal    |   |                           |                 |                |         | <b>776,757.04</b>  | <b>605,752.49</b>        | <b>15,535.14</b>     | <b>621,287.63</b>  | <b>155,469.41</b> |
| Power Operated Equipment            |   |                           |                 |                |         |                    |                          |                      |                    |                   |
| 190                                 |   | Gravely/2272 Diesel Mower | 8/1/2004        | SL /N/A        | 10.0000 | 10,849.25          | 10,849.25                | 0.00                 | 10,849.25          | 0.00              |
| 200                                 |   | Backhoe-John Deere 310L   | 4/27/2017       | SL /N/A        | 12.5000 | 77,750.00          | 47,686.67                | 6,220.00             | 53,906.67          | 23,843.33         |
| Subtotal: Power Operated Equipment  |   |                           |                 |                |         | <b>88,599.25</b>   | <b>58,535.92</b>         | <b>6,220.00</b>      | <b>64,755.92</b>   | <b>23,843.33</b>  |
| Less dispositions and exchanges:    |   |                           |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00              |

# Fountain Run Water District Depreciation Expense

Financial

01/01/2025 - 12/31/2025

| System No.                          | S | Description                 | Date In Service | Method / Conv. | Life    | Cost / Other Basis | Beg. Accum. Depreciation | Current Depreciation | Total Depreciation | Net Book Value |
|-------------------------------------|---|-----------------------------|-----------------|----------------|---------|--------------------|--------------------------|----------------------|--------------------|----------------|
| 990, Pg 10 #2 - Sewer               |   |                             |                 |                |         |                    |                          |                      |                    |                |
| Net for: Power Operated Equipment   |   |                             |                 |                |         | 88,599.25          | 58,535.92                | 6,220.00             | 64,755.92          | 23,843.33      |
| Pumping Equipment                   |   |                             |                 |                |         |                    |                          |                      |                    |                |
| 197                                 |   | 8 pump stations (2 pumps in | 12/6/2016       | SL /N/A        | 20.0000 | 226,925.08         | 91,715.52                | 11,346.25            | 103,061.77         | 123,863.31     |
| Subtotal: Pumping Equipment         |   |                             |                 |                |         | 226,925.08         | 91,715.52                | 11,346.25            | 103,061.77         | 123,863.31     |
| Less dispositions and exchanges:    |   |                             |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Pumping Equipment          |   |                             |                 |                |         | 226,925.08         | 91,715.52                | 11,346.25            | 103,061.77         | 123,863.31     |
| Receiving Well & Pump Pit           |   |                             |                 |                |         |                    |                          |                      |                    |                |
| 161                                 |   | Receiving Wells and Pump P  | 1/1/1986        | SL /N/A        | 50.0000 | 334,547.67         | 257,601.58               | 6,690.95             | 264,292.53         | 70,255.14      |
| 162                                 |   | Receiving Well & Pump Pits  | 1/1/1987        | SL /N/A        | 50.0000 | 1,687.81           | 1,266.00                 | 33.76                | 1,299.76           | 388.05         |
| Subtotal: Receiving Well & Pump Pit |   |                             |                 |                |         | 336,235.48         | 258,867.58               | 6,724.71             | 265,592.29         | 70,643.19      |
| Less dispositions and exchanges:    |   |                             |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Receiving Well & Pump Pit  |   |                             |                 |                |         | 336,235.48         | 258,867.58               | 6,724.71             | 265,592.29         | 70,643.19      |
| Services                            |   |                             |                 |                |         |                    |                          |                      |                    |                |
| 154                                 |   | Sewer Permits               | 1/1/1985        | SL /N/A        | 50.0000 | 325.00             | 250.25                   | 6.50                 | 256.75             | 68.25          |
| 153                                 |   | Services to customers       | 1/1/1986        | SL /N/A        | 50.0000 | 183,291.27         | 141,134.45               | 3,665.83             | 144,800.28         | 38,490.99      |
| 155                                 |   | Sewer Permits               | 7/1/1986        | SL /N/A        | 50.0000 | 1,440.00           | 1,108.80                 | 28.80                | 1,137.60           | 302.40         |
| 156                                 |   | Sewer Permits               | 8/1/1986        | SL /N/A        | 50.0000 | 75.00              | 57.75                    | 1.50                 | 59.25              | 15.75          |
| 157                                 |   | Sewer Hook Ups & Permits    | 9/1/1986        | SL /N/A        | 50.0000 | 804.00             | 619.08                   | 16.08                | 635.16             | 168.84         |
| 158                                 |   | Services to customers       | 1/1/1987        | SL /N/A        | 50.0000 | 924.49             | 693.37                   | 18.49                | 711.86             | 212.63         |
| 159                                 |   | Services Factory            | 1/1/1987        | SL /N/A        | 50.0000 | 1,402.55           | 1,051.88                 | 28.05                | 1,079.93           | 322.62         |
| 160                                 |   | Services                    | 1/1/2003        | SL /N/A        | 50.0000 | 90.88              | 39.13                    | 1.82                 | 40.95              | 49.93          |
| Subtotal: Services                  |   |                             |                 |                |         | 188,353.19         | 144,954.71               | 3,767.07             | 148,721.78         | 39,631.41      |
| Less dispositions and exchanges:    |   |                             |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Services                   |   |                             |                 |                |         | 188,353.19         | 144,954.71               | 3,767.07             | 148,721.78         | 39,631.41      |
| Structures & Improvements           |   |                             |                 |                |         |                    |                          |                      |                    |                |
| 143                                 |   | Fence                       | 1/1/1986        | SL /N/A        | 25.0000 | 130.00             | 130.00                   | 0.00                 | 130.00             | 0.00           |
| 144                                 |   | Fence Pump Station          | 1/1/1987        | SL /N/A        | 25.0000 | 2,902.03           | 2,902.03                 | 0.00                 | 2,902.03           | 0.00           |
| 145                                 |   | Office & Maintenance Bldg   | 1/1/1987        | SL /N/A        | 25.0000 | 4,305.13           | 4,305.13                 | 0.00                 | 4,305.13           | 0.00           |
| 199                                 |   | Storage Shed for Backhoe    | 9/22/2017       | SL /N/A        | 20.0000 | 3,194.33           | 1,157.97                 | 159.72               | 1,317.69           | 1,876.64       |
| Subtotal: Structures & Improvements |   |                             |                 |                |         | 10,531.49          | 8,495.13                 | 159.72               | 8,654.85           | 1,876.64       |
| Less dispositions and exchanges:    |   |                             |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Structures & Improvements  |   |                             |                 |                |         | 10,531.49          | 8,495.13                 | 159.72               | 8,654.85           | 1,876.64       |
| Tools & Equipment                   |   |                             |                 |                |         |                    |                          |                      |                    |                |
| 191                                 |   | Tools                       | 1/1/1986        | SL /N/A        | 10.0000 | 12,965.96          | 12,965.96                | 0.00                 | 12,965.96          | 0.00           |
| 192                                 |   | 16' Core Sampler            | 1/1/2005        | SL /N/A        | 10.0000 | 116.25             | 116.25                   | 0.00                 | 116.25             | 0.00           |
| 193                                 |   | Water Sprayer               | 5/1/2005        | SL /N/A        | 10.0000 | 170.00             | 170.00                   | 0.00                 | 170.00             | 0.00           |
| 194                                 |   | Wheel Barrow                | 5/1/2005        | SL /N/A        | 10.0000 | 56.95              | 56.95                    | 0.00                 | 56.95              | 0.00           |
| 195                                 |   | 2 Shovels                   | 9/1/2009        | SL /N/A        | 10.0000 | 37.44              | 37.44                    | 0.00                 | 37.44              | 0.00           |
| Subtotal: Tools & Equipment         |   |                             |                 |                |         | 13,346.60          | 13,346.60                | 0.00                 | 13,346.60          | 0.00           |
| Less dispositions and exchanges:    |   |                             |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |



Fountain Run Water District  
Depreciation Expense

Financial  
01/01/2025 - 12/31/2025

| System No.                        | S | Description         | Date In Service | Method / Conv. | Life    | Cost / Other Basis | Beg. Accum. Depreciation | Current Depreciation | Total Depreciation | Net Book Value |
|-----------------------------------|---|---------------------|-----------------|----------------|---------|--------------------|--------------------------|----------------------|--------------------|----------------|
| 990, Pg 10 #2 - Sewer             |   |                     |                 |                |         |                    |                          |                      |                    |                |
| Net for: Tools & Equipment        |   |                     |                 |                |         | 13,346.60          | 13,346.60                | 0.00                 | 13,346.60          | 0.00           |
| Treat. & Disposal Equip           |   |                     |                 |                |         |                    |                          |                      |                    |                |
| 176                               |   | Sludge Vehicle      | 1/1/1986        | SL /N/A        | 10.0000 | 34,130.00          | 34,130.00                | 0.00                 | 34,130.00          | 0.00           |
| 177                               |   | Trash Pumps & Hoses | 1/1/1986        | SL /N/A        | 10.0000 | 700.00             | 700.00                   | 0.00                 | 700.00             | 0.00           |
| 178                               |   | 2 Septic Tanks      | 1/1/1987        | SL /N/A        | 10.0000 | 784.90             | 784.90                   | 0.00                 | 784.90             | 0.00           |
| 179                               |   | Septic Tank         | 8/1/1996        | SL /N/A        | 10.0000 | 527.09             | 527.09                   | 0.00                 | 527.09             | 0.00           |
| 183                               |   | Septic Tank         | 9/1/2005        | SL /N/A        | 25.0000 | 500.00             | 370.00                   | 20.00                | 390.00             | 110.00         |
| 180                               |   | Septic Tank         | 3/1/2006        | SL /N/A        | 25.0000 | 600.00             | 420.00                   | 24.00                | 444.00             | 156.00         |
| 181                               |   | Septic Tank         | 2/1/2007        | SL /N/A        | 25.0000 | 812.78             | 568.93                   | 32.51                | 601.44             | 211.34         |
| 182                               |   | Septic Tank         | 10/1/2013       | SL /N/A        | 10.0000 | 694.30             | 694.30                   | 0.00                 | 694.30             | 0.00           |
| Subtotal: Treat. & Disposal Equip |   |                     |                 |                |         | 38,749.07          | 38,195.22                | 76.51                | 38,271.73          | 477.34         |
| Less dispositions and exchanges:  |   |                     |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: Treat. & Disposal Equip  |   |                     |                 |                |         | 38,749.07          | 38,195.22                | 76.51                | 38,271.73          | 477.34         |
| Subtotal: 990, Pg 10 #2 - Sewer   |   |                     |                 |                |         | 2,263,709.51       | 1,583,151.26             | 54,422.74            | 1,637,574.00       | 626,135.51     |
| Less dispositions and exchanges:  |   |                     |                 |                |         | 0.00               | 0.00                     | 0.00                 | 0.00               | 0.00           |
| Net for: 990, Pg 10 #2 - Sewer    |   |                     |                 |                |         | 2,263,709.51       | 1,583,151.26             | 54,422.74            | 1,637,574.00       | 626,135.51     |
| Subtotal:                         |   |                     |                 |                |         | 4,956,029.65       | 2,842,329.98             | 121,839.06           | 2,964,169.04       | 1,991,860.61   |
| Less dispositions and exchanges:  |   |                     |                 |                |         | 8,609.72           | 8,609.72                 | 0.00                 | 8,609.72           | 0.00           |
| Grand Totals:                     |   |                     |                 |                |         | 4,947,419.93       | 2,833,720.26             | 121,839.06           | 2,955,559.32       | 1,991,860.61   |